IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 6TH NOVEMBER 2006 / 15TH KARTHIKA 1928

ST.Rev..No. 43 of 2005()

TA.363/2003 of COMMR.KERALA AGR.IT & STAT,TVM.
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REVISION PETITIONER/APPELLANT/ASSESSEE:

G.SOMAN, PROPRIETOR,
HOTEL ROHINI BAR, PUTHOOR,
KOTTARAKKARA.

BY ADV. SRI.K.B.MUHAMED KUTTY
SRI.K.M.FIROZ

RESPONDENT/RESPONDENT/REVENUE:

THE STATE OF KERALA, REPRESENTED
BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. GEORGEKUTTY MATHEW.

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 06/11/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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S.T.REV. No. 43 OF 2005

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Dated this the 6th day of November, 2006.

JUDGMENT

Ramachandran Nair, J.

Heard counsel for the petitioner and the Government Pleader.

2. On going through the Tribunal's order we find the question raised arises from pure finding of fact on addition sustained to the declared turnover. We find that the petitioner got substantial relief in the first appeal and the Tribunal also granted some deduction in some of the items. Since we do not find any ground to interfere with the order of the Tribunal, we dismiss the Sales Tax Revision.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

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K.S.RADHAKRISHNAN & K.M.JOSEPH, JJ.

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W.A. No. OF 200

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JUDGMENT

Dated this the day of February, 200.